



JENNIFER M. GRANHOLM  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

JAY B. RISING  
STATE TREASURER

## MINUTES OF THE CALLED MEETING OF THE STATE TAX COMMISSION

**PRESENT:** Robert H. Naftaly, Chair STC  
Robert R. Lupi, Member STC  
Douglas B. Roberts, Member STC

Dennis W. Platte, Executive Secretary  
Marie G. Medlock, Recording Secretary

**DATE OF MEETING:** December 20, 2004

**PLACE OF MEETING:** Treasury Bond Finance Board Room  
1<sup>st</sup> Floor Treasury Building  
Lansing, MI

**TIME OF MEETING:** 8:45 A.M.

**The agenda for the meeting is attached to and made a part of these minutes. The item numbers referred to in the minutes correspond to the agenda items as numbered.**

- Item 1. It was moved by Lupi, supported by Roberts, and unanimously approved the minutes of November 30, 2004 as presented.
- Item 2. It was moved by Roberts, supported by Lupi, and unanimously approved the minutes of December 7, 2004 as presented.
- Item 3. **Scheduled for 8:45 A.M.**  
It was moved by Lupi, supported by Roberts, and unanimously approved to delay a decision regarding the below-referenced application to allow the Department of Environmental Quality time to review the information presented at the hearing:  
**WATER POLLUTION HEARING:** Moon Lake Community & Campground, LLC, Water Pollution Control Tax Exemption Application No. 2-4794.

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Item 4.       **Scheduled for 9:30 A.M.**

It was moved by Lupi, supported by Roberts, and unanimously approved to delay a decision regarding the below-referenced application to allow the Department of Environmental Quality time to review the information presented at the hearing: WATER POLLUTION HEARING: Lenawee Stamping Corporation, Water Pollution Control Tax Exemption Application No. 2-4942.

Item 5.       **Scheduled for 10:15 A.M.**

It was moved by Naftaly, supported by Roberts, and unanimously approved to delay a decision regarding the below-referenced application to allow the Department of Environmental Quality time to review the information presented at the hearing: AIR POLLUTION HEARING: Ford Motor Company, Air Pollution Control Tax Exemption Application No. 1-2967. Mr. Lupi recused himself.

Item 6.       **Scheduled for 11:00 A.M.**

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the proposed settlement agreement with ANR involving appeals before the Michigan Tax Tribunal for the years 1998 to 2004.

Item 7.       It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the memo to assessors, equalization directors and electric cooperatives regarding the reporting of costs by electric cooperatives on 2005 personal property statements and the assessment of rural electric cooperatives.

Item 8.       It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the proposed Alternate 2005 Personal Property Statement and 2005 Cable Television and Utility Personal Property Report Forms Request from Aquila, Inc.

Item 9.       It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the proposed Alternate Alternate 2005 Personal Property Statement and 2005 Cable Television and Utility Personal Property Report Forms Request from Communications and Cebribe Connections.

Item 10.       It was moved by Lupi, supported by Roberts, and unanimously approved revised Form 633 – Personal Property Statement Electric Distribution Cooperative.

Item 11.       It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:  
MCL 211.154 Petition 154-04-0593 Russell Sutton  
Parcel No. 30-04-018-200-024-18-5-1 An official order was issued for the above-referenced property owner on September 28, 2004. Notice was received that incorrect amounts for the Assessed and Taxable values for the year 2003 had been submitted.

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Item 11 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-0611 Patricia Guldenzoph

Parcel No. 30-04-210-001-195 An official order was issued for the above-referenced property owner on September 28, 2004. Notice was received that incorrect amounts for the Requested Assessed and Requested Taxable values for the year 2004 had been submitted.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-03-2109 Lawrence & Candace Perkins

Parcel No. 49-003-425-022-10 An official order was issued for the above-referenced property owner on October 29, 2004. Notice was received that incorrect amount for the Original Taxable value for the year 2004 had been submitted.

It was moved by Roberts, supported by Lupi, and unanimously approved to rescind the Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-0020 Hughes Properties

Parcel No. 530-28332-01 An official order was issued for the above-referenced property owner on November 10, 2004. Notice was received that this is a duplicate file of #154-03-2298 and requested that the order for #154-04-0020 be rescinded.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-03-1647 Imagamerica

Parcel No. 10-09-100-005-027 An official order was issued for the above-referenced property owner on November 29, 2004. Notice was received that incorrect amounts for the Requested Assessed and Requested Taxable values for the year 2002 had been submitted.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-03-1648 Robert J. Kniola

Parcel No. 014-032-127-010 An official order was issued for the above-referenced property owner on November 29, 2004. Notice was requested that this order be amended to include only tax year 2002, and not the tax years 2002 and 2003 originally requested. MTT issued a judgment for the year 2003 and the assessor has requested that the year 2003 be removed.

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Item 11 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to rescind the Petition in the below-referenced matter:

MCL 211.154 Petition 154-03-1650 Iron Fetish Metalworks

Parcel No. 99-05-567-103 An official order was issued for the above-referenced property owner on November 29, 2004. Notice was received that this is a duplicate of file #154-03-1293 and that the order be rescinded for #154-03-1650. Staff

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-03-2025 Laurie Ann Welton

Parcel No. 44-043-503-001-00 An official order was issued for the above-referenced property owner on November 29, 2004. Notice was received that incorrect amounts for the Requested Taxable values for the years 2001, 2002, and 2003 had been submitted.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-2100 Wesco Distribution, Inc.

Parcel No. 33-25-05-90-934-142 An official order was issued for the above-referenced taxpayer on November 30, 2004. Notice was received that incorrect amounts for the Original Assessed and Taxable values for the year 2004 had been submitted.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-2918 Rainbow Rentals

Parcel No. 64-99-00-004-023 An official order was issued for the above-referenced property owner on November 30, 2004. Notice was received that an incorrect School District had been submitted.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-2949 R A Dinkle & Associates

Parcel No. 33-25-90-918-018 An official order was issued for the above-referenced property owner on December 7, 2004. Notice was received that an incorrect parcel code number had been submitted.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-3100 ITW Drawform

Parcel No. 70-50-79-304-600 An official order was issued for the above-referenced taxpayer on December 7, 2004. Notice was received that an incorrect amount for the Original Assessed Valuation for the year 2004 had been submitted.

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- Item 12. It was moved by Naftaly, supported by Roberts, and approved to schedule a hearing as required by MCL 324.5906 to consider the recommendation by the Department of Environmental Quality that the State Tax Commission revoke IFT Certificate #1-2967 issued to Ford Motor Company for property located in the City of Allen Park, Wayne County. Mr. Lupi recused himself.
- Item 13. It was moved by Roberts, supported by Lupi, and unanimously approved revised Form 4070 – Hydroelectric Report - Real Property.
- Item 14. It was moved by Roberts, supported by Lupi, and unanimously approved to issue certificates involving **Over 5%** of the SEV of the local government units for the below-referenced Industrial Facility Exemption Certificates:

APPL. NO.	NAME	LOCAL UNIT	COUNTY	APPL. TYPE	INVESTMENT
2004-044	FALCON CORPORATION	CITY OF FERRYSBURG	OTTAWA	2	\$95,000
2004-074	NORTHWEST TOOL & MACHINE INC	BLACKMAN TWP.	JACKSON	2	\$319,000
2004-090	SPEED WRENCH INC	JAMESTOWN TWP.	OTTAWA	2	\$2,381,916
2004-140	ACCUCAM INC	CITY OF COOPERSVILLE	OTTAWA	2	\$180,000
2004-141	ACCUCAM INC	CITY OF COOPERSVILLE	OTTAWA	2	\$582,406
2004-156	RAPID SHRED LLC	CITY OF GRANDVILLE	KENT	2	\$1,612,000
2004-172	RLP TECHNOLOGIES INC	CITY OF FARMINGTON HILLS	OAKLAND	2	\$2,100,000
2004-175	VAN AIRE INC	CITY OF GLADSTONE	DELTA	2	\$1,282,000
2004-176	TWEDDLE LITHO CO	CLINTON TWP.	MACOMB	2	\$6,217,223
2004-183	CRAFT PRECISION INC	VILLAGE OF SCHOOLCRAFT	KALAMAZOO	2	\$250,000
2004-206	TI GROUP AUTOMOTIVE SYSTEMS LLC	VILLAGE OF CARO	TUSCOLA	2	\$8,428,000
2004-243	CASTER CONCEPTS INC	PARMA TWP.	JACKSON	2	\$389,950
2004-244	CASTER CONCEPTS INC	PARMA TWP.	JACKSON	2	\$396,000
2004-245	MICHIGAN PAPERBOARD COMPANY LP	CITY OF BATTLE CREEK	CALHOUN	2	\$1,224,279
2004-246	COBASYS LLC	ORION TWP.	OAKLAND	2	\$4,396,102
2004-268	BIL-MAR FOODS INC	OLIVE TWP.	OTTAWA	2	\$3,800,000
2004-281	MESTEK INC WALDRON PLANT	VILLAGE OF WALDRON	HILLSDALE	2	\$63,339
2004-322	AMERICAN TOOLING CENTER INC	GRASS LAKE TWP.	JACKSON	2	\$957,700
2004-325	BLACK SWAMP PERCUSSION LLC	HOLLAND TWP.	OTTAWA	2	\$504,431
2004-355	GRAPHITE ENGINEERING & SALES CO	CITY OF GREENVILLE	MONTCALM	2	\$1,458,086
2004-360	GREENVILLE TOOL & DIE	CITY OF GREENVILLE	MONTCALM	2	\$1,125,000
2004-363	FEDERAL-MOGUL CORPORATION	CITY OF GREENVILLE	MONTCALM	2	\$1,283,000
2004-379	BOYERS TOOL & DIE INC	BLACKMAN TWP.	JACKSON	2	\$212,218
2004-391	ZEELAND FARM SERVICES INC.	ZEELAND TWP.	OTTAWA	2	\$2,788,633
2004-392	ZEELAND FARM SERVICES INC	ZEELAND TWP.	OTTAWA	2	\$2,500,000
2004-406	COUNTRY FRESH LLC	CITY OF LIVONIA	WAYNE	2	\$7,300,000
2004-415	PREMIER PRODUCTS INC	COMSTOCK TWP.	KALAMAZOO	2	\$578,732
2004-428	AMERICAN AXLE & MANUFACTURING	CITY OF THREE RIVERS	ST. JOSEPH	2	\$38,580,301
2004-443	WYNALDA LITHO INC	PLAINFIELD TWP.	KENT	2	\$7,790,427
2004-444	WYNALDA LITHO INC	PLAINFIELD TWP.	KENT	2	\$1,220,398
2004-447	FIBERTEC INC	DELHI CHARTER TWP.	INGHAM	2	\$372,500
2004-450	AUTO RACK TECHNOLOGIES INC	CITY OF HILLSDALE	HILLSDALE	2	\$92,147
2004-451	ANCHOR COUPLING INC	CITY OF MENOMINEE	MENOMINEE	2	\$2,269,339
2004-459	MICHIGAN RUBBER PRODUCTS INC	CITY OF CADILLAC	WEXFORD	2	\$893,576
2004-530	CHERRY GROWERS INC	GREEN LAKE TWP.	GRAND TRAVERSE	2	\$1,350,000
2004-531	RICO TOOL COMPANY INC	BRIDGEPORT TWP.	SAGINAW	2	\$241,000
2004-532	BASF CORPORATION	CITY OF WYANDOTTE	WAYNE	2	\$716,912
2004-536	PRECISION GAGE INC	CITY OF HILLSDALE	HILLSDALE	2	\$1,637,941
2004-539	LACKS INDUSTRIES	CITY OF KENTWOOD	KENT	2	\$17,500,000
2004-546	MACDONALDS INDUSTRIAL PRODUCTS	CITY OF PORT HURON	ST. CLAIR	2	\$3,800,000
2004-562	J & T MACHINING INC	VERGENNES TWP.	KENT	2	\$355,500
2004-569	WEST MICHIGAN PRECISION MACHINING	CITY OF WALKER	KENT	2	\$375,000

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Item 14 (continued):

APPL. NO.	NAME	LOCAL UNIT	COUNTY	APPL. TYPE	INVESTMENT
2004-570	NOTHERN MACHINE TOOL COMPANY	CITY OF MUSKEGON	MUSKEGON	2	\$700,000
2004-579	HERCULES WELDING PRODUCTS	CITY OF WARREN	MACOMB	2	\$2,704,021
2004-586	SOLID DEFENSE INC	CLINTON TWP.	MACOMB	2	\$2,467,721
2004-591	LAITNER BRUSH CO INC	GARFIELD TWP.	GRAND TRAVERSE	2	\$1,650,000
2004-595	KING MILLING CO	LOWELL TWP.	KENT	2	\$1,434,500
2004-598	21ST CENTURY PLASTICS CORP	CITY OF POTTERVILLE	EATON	2	\$3,511,000
2004-603	POINTE SCIENTIFIC INC	CANTON TWP.	WAYNE	2	\$151,900
2004-604	IDIDIT INC	CITY OF TECUMSEH	LENAAWEE	2	\$375,000
2004-605	NYLONCRAFT	FAYETTE TWP.	HILLSDALE	2	\$350,000
2004-606	HILLSDALE TERMINAL & TOOLS	FAYETTE TWP.	HILLSDALE	2	\$75,783
2004-607	EPI PRINTERS INC	CITY OF BATTLE CREEK	CALHOUN	2	\$3,320,000
2004-608	MUSASHI AUTO PARTS MICH INC	CITY OF BATTLE CREEK	CALHOUN	2	\$28,557,190
2004-609	S F GILMORE INC	CITY OF WYOMING	KENT	2	\$938,700
2004-610	OTTAWA PLASTICS INC	LEIGHTON TWP.	ALLEGAN	2	\$201,686
2004-613	SHELBY ENTERPRISES INC	VILLAGE OF ROMEO	MACOMB	2	\$1,837,279
2004-614	BLACK RIVER PLASTICS	CITY OF PORT HURON	ST. CLAIR	2	\$802,162
2004-615	GRUPO ANTOLIN MICHIGAN INC	CITY OF MARLETTE	SANILAC	2	\$6,200,000
2004-617	E&E MANUFACTURING CO INC	CITY OF PLYMOUTH	WAYNE	2	\$7,035,000
2004-618	IMPECCABLE MACHINING INC	CANTON TWP.	WAYNE	2	\$1,290,000
2004-619	AMERICAN COACH INC	CITY OF READING	HILLSDALE	2	\$301,172
2004-620	HARBOR INDUSTRIES INC	CITY OF CHARLEVOIX	CHARLEVOIX	2	\$521,483
2004-621	KENT INDUSTRIAL INC	SOMERSET TWP.	HILLSDALE	2	\$8,641
2004-622	SANFORD LTD	CITY OF SALINE	WASHTENAW	2	\$516,000
<b>Total</b>	<b>66</b>				<b>\$ 194,569,292</b>

Item 15. It was moved by Roberts, supported by Lupi, and unanimously approved to deny the certificate involving **Over 5%** of the SEV of the local government units for the below-referenced Industrial Facility Exemption Certificate:

CERT.NO.	NAME	LOCAL UNIT	COUNTY	REASON
2003-076	CUSTOM DESIGN COMPONENTS INC	REYNOLDS TWP.	MONTCALM	9(2)b
2004-069	ROMEO MOLD TECHNOLOGIES INC	VILLAGE OF ROMEO	MACOMB	9(2)c
2004-070	ROMEO MOLD TECHNOLOGIES INC	VILLAGE OF ROMEO	MACOMB	9(2)c
2004-091	MIDWAY MACHINE TECHNOLOGIES INC	CITY OF ZEELAND	OTTAWA	9(2)c
2004-290	MICHIGAN TURKEY PRODUCERS	CITY OF WYOMING	KENT	9(2)c
2004-436	CS TOOL ENGINEERING INC	CITY OF CEDAR SPRINGS	KENT	9(2)c

Item 16. It was moved by Roberts, supported by Lupi, and unanimously approved to revoke per Section 15(1) (Requested by certificate holder) the below-referenced Industrial Facility Exemption Certificates:

CERT.NO.	NAME	LOCAL UNIT	COUNTY	COMPONENT
1998-696P	STEELCASE INC	CITY OF GRAND RAPIDS	KENT	personal
1998-696R	STEELCASE INC	CITY OF GRAND RAPIDS	KENT	real

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- Item 17. It was moved by Roberts, supported by Lupi, and unanimously approved to revoke, subject to an offering of hearing, per Section 15(3) (Requested by municipality) (Revocation effective December 30, 2004) the below-referenced Industrial Facility Exemption Certificates:

<u>CERT.NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>COMPONENT</u>
1996-369	AQUEOUS CLEANING TECH..	HOLLAND TWP.	OTTAWA	real and personal
1998-381	EXEMPLAR MANUFACTURING CO.	CITY OF YPSILANTI	WASHTENAW	personal
2002-459	LEAR CORP EEDS & INTERIORS	GARFIELD TWP.	GRAND TRAVERSE	personal

- Item 18. It was moved by Roberts, supported by Lupi, and unanimously approved to correct the revocations per Section 15(3), (Requested by municipality), (Revocation effective December 30, 2004) for the below-referenced Industrial Facility Exemption Certificates:

<u>CERT.NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>COMPONENT</u>
1996-232	TDS AUTOMOTIVE US INC	VILLAGE OF OXFORD	OAKLAND	From personal to real
1997-761	TDS AUTOMOTIVE US INC	VILLAGE OF OXFORD	OAKLAND	From personal to real
1999-697	PRODUCTION STAMPING INC.	CITY OF NEW BALTIMORE	MACOMB	Rescind revocation/in Bankruptcy
2000-551	C & K INDUSTRIES	CITY OF COLDWATER	BRANCH	personal

- Item 19. It was moved by Roberts, supported by Lupi, and unanimously approved to recognize the revocation per Sections 12 & 13, for Unpaid IFT Taxes (Automatic Revocation) for the below-referenced matter:

<u>CERT.NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>COMPONENT</u>
1998-401	JOY PRODUCTS	NILES TWP.	BERRIEN	real and personal

- Item 20. It was moved by Roberts, supported by Lupi, and unanimously approved to issue the certificate for the Water Pollution Control Exemption Application in the below-referenced matter:

<u>APPL. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>INVESTMENT</u>
2-4836	DOW CHEMICAL COMPANY	CITY OF MIDLAND	MIDLAND	\$1,212,037

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- Item 21. It was moved by Roberts, supported by Lupi, and unanimously approved to rescind the denial of the certificate involving **Over 5%** of the SEV of the local government units for the below-referenced Industrial Facility Exemption Certificate:

<u>APPL. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>APPL. TYPE</u>	<u>CORRECTION</u>
2004-077	MAS INVESTMENT CO	BLACKMAN TOWNSHIP	JACKSON	2	REC'D MORE INFO

It was moved by Naftaly, supported by Lupi, and unanimously approved to adjourn the State Tax Commission meeting at 11:04 A.M.

DATED TYPED: January 19, 2005

DATE APPROVED: January 25, 2005

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**Robert H. Naftaly, Chair,  
State Tax Commission**

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**Robert R. Lupi, Member,  
State Tax Commission**

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**Douglas B. Roberts, Member,  
State Tax Commission**